Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with Effect from the Academic Year 2016-2017

Core Courses (CC)

7. Business Mathematics

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
	Total	**60**

Sr. No.	Modules / Units
1	**Ratio, Proportion and Percentage**
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2	**Profit and Loss**
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3	**Interest and Annuity**
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4	**Shares and Mutual Fund**
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value